

**Application for Waiver of Tax****For Assistance**

If you have questions, please call one of the following numbers:

Phoenix	(602) 716-7809
From area codes 520 & 928 toll-free	(800) 352-4090
Form orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 & 928 toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at:

**www.azdor.gov**

**Purpose of Form**

If an estate requires a tax lien waiver from the department in order to transfer property prior to receiving the *Internal Revenue Service Closing Letter*, the department may issue a partial waiver upon request. Arizona Form 72 must be filed to obtain any required partial tax waivers. There is no charge for these tax waivers. When the personal representative furnishes the department with a copy of the *Internal Revenue Service Closing Letter*, the department will issue a receipt for payment of tax and a waiver of tax lien. The department will issue a complete tax lien waiver only after the Arizona estate tax and any penalties and interest have been paid. Form 72 is not required to obtain a complete tax lien waiver.

**Who May File**

Arizona Form 72 may be filed by the personal representative, surviving joint tenant, or by the attorney for the estate.

**Where to File**

File Form 72 with:

Estate Tax Unit  
Arizona Department of Revenue  
1600 W Monroe, Room 520  
Phoenix, AZ 85007-2650

**Instructions**

Complete the form by writing in the name of the decedent, the legal residence, the date of death, and the decedent's social security number.

**Gross Estate Values – Lines 1 through 8**

Lines 1 through 8 are a summary of all of the decedent's assets wherever located. Values of estate should be listed as follows:

1. If community property, enter the decedent's ½ of the total value (or actual value owned).
2. If jointly owned, enter the decedent's interest in the total value.
3. If separate property, enter the full value.

If the gross estate does not contain any assets of the type specified by a given item, enter zero for that item. Entering zero for any of item 1 through 8 is a statement by the

personal representative that the gross estate does not contain any includible assets covered by that item.

**Line 1 - Real Estate**

Enter the value of any real estate the decedent owned or had contracted to purchase. You must report the full value of the property.

**Line 2 - Stocks and Bonds**

Enter the value of stocks and bonds owned by the decedent.

**Line 3 - Mortgages, Notes, and Cash**

Enter mortgages and notes payable to the decedent at the time of death. Enter the cash the decedent had at the time of death.

**Line 4 - Insurance on the Decedent's Life**

Enter the amount of insurance on the decedent's life received by or for the benefit of the estate and insurance on the decedent's life receivable by beneficiaries other than the estate.

**Line 5 - Transfers During Decedent's Life**

Enter the value of all transfers made by the decedent at any time during life regardless of whether you believe the transfers are subject to tax.

**Line 6 - Powers of Appointment**

Enter the value of property for which the decedent possessed a general power of appointment on the date of his or her death and the value of property for which the decedent possessed a general power of appointment that he or she exercised or released before death by disposing of it in such a way that if it were a transfer of property owned by the decedent, the property would be includible in the decedent's gross estate as a transfer with a retained life estate, a transfer taking effect at death, or a revocable transfer.

**Line 7 - Annuities**

Enter the value of all types of annuities, including pension plans, individual retirement arrangements, and purchased commercial annuities.

**Line 8 - Other Miscellaneous Property**

Enter the value of all other property that must be included in the gross estate that is not reported on any other line item. (Interests in business, royalties, household goods and personal effects, farm products, automobiles, etc.)

**Filing Instructions**

1. Form 72 must be completed in full and filed with an original signature.
2. Attach copies of the following documents:
  - Death certificate. *A photocopy is acceptable.*
  - Attach a separate legal description for each parcel of real estate for which a waiver is requested.
  - Copy of will.
  - Court order/statement appointing the personal representative (if applicable).